

**Schedule 200. BALANCE SHEET
ASSETS AND OTHER DEBITS**

Line No.	Account Number and Title (a)	Current Year-End Balance (b)
1	UTILITY PLANT	
2	101 Utility Plant-in-Service (Schedule 201)	4138363
3	102 Utility Plant Leased to Others	
4	103 Property Held for Future Use	
5	104 Utility Plant Purchased or Sold	
6	105 Construction Work in Progress	
7	106 Completed Construction not Classified	
8	Total Utility Plant	4138363
9	ACCUMULATED DEPRECIATION	
10	108.1 Utility Plant-in-Service (Schedule 202)	1965145
11	108.2 Utility Plant Leased to Others	
12	108.3 Property Held for Future Use	
13	Total Accumulated Depreciation	1965145
14	ACCUMULATED AMORTIZATION	
15	110.1 Utility Plant in Service	
16	110.2 Utility Plant Leased to Others	
17	Total Accumulated Amortization	
18	UTILITY PLANT ADJUSTMENTS	
19	114 Utility Plant Acquisition (Schedule 203)	
20	115 Accumulated Amortization of Utility Plant Acquisition (Schedule 203)	
21	116 Other Utility Plant	
22	Total Utility Plant Adjustments	
23	TOTAL NET UTILITY PLANT	2173218
24	OTHER PROPERTY AND INVESTMENTS	
25	OTHER PROPERTY	
26	121 Non-Utility Property	
27	122 Accumulated Depreciation and Amortization of Non-Utility Property	
28	Total Other Property	
29	INVESTMENTS	
30	123 Investments in Associated Companies	
31	124 Utility Investments	
32	125 Other Investments	
33	126 Sinking Funds	
34	127 Other Special Funds	
35	Total Investments	
36	TOTAL OTHER PROPERTY AND INVESTMENTS	

Schedule 200. BALANCE SHEET (Continued)
ASSETS AND OTHER DEBITS

Line No.	Account Number and Title (a)	Current Year-End Balance (b)
1	CURRENT AND ACCRUED ASSETS	
2	131.1 Cash on Hand	
3	131.2 Cash in Bank	
4	132 Special Deposits (Interest and/or Dividends)	
5	133 Other Special Deposits	
6	134 Working Funds	
7	135 Temporary Cash Investments	
8	141 Customer Accounts Receivable	50705
9	142 Other Accounts Receivable	
10	143 Accumulated Provision for Uncollectible Accounts-Credit	
11	144 Notes Receivable	
12	145 Accounts Receivable from Associated Companies	
13	146 Notes Receivable from Associated Companies	
14	151 Plant Material and Supplies	
15	152 Merchandise	
16	153 Other Material and Supplies	
17	161 Stores Expense	
18	162 Prepayments	
19	171 Accrued Interest and Dividends Receivable	
20	172 Rents Receivable	
21	173 Accrued Utility Revenues	
22	174 Miscellaneous Current and Accrued Assets	
23	TOTAL CURRENT AND ACCRUED ASSETS	50705
24	DEFERRED DEBITS	
25	181 Unamortized Debt Discount and Expense	
26	182 Extraordinary Property Losses	
27	183 Preliminary Survey and Investigation Charges	
28	184 Clearing Accounts	
29	185 Temporary Facilities	
30	186.1 Deferred Rate Case Expense	
31	186.2 Other Deferred Debits	
32	186.3 Regulatory Assets	
33	187 Research and Development Expenditures	
34	190.1 Accumulated Deferred Federal Income Taxes	
35	190.2 Accumulated Deferred State Income Taxes	
36	190.3 Accumulated Deferred Local Income Taxes	
37	TOTAL DEFERRED DEBITS	
38	TOTAL ASSETS AND OTHER DEBITS	2223923

JACABB Utilities, LLC
(Company Name)

FOR THE YEAR ENDED 2020

Schedule 200. BALANCE SHEET (Continued)
EQUITY CAPITAL AND LIABILITIES

Line No.	Account Number and Title (a)	Current Year-End Balance (b)
1	EQUITY CAPITAL	
2	201 Common Stock Issued	
3	202 Common Stock Subscribed	
4	203 Common Stock Liability for Conversion	
5	204 Preferred Stock Issued	
6	205 Preferred Stock Subscribed	
7	206 Preferred Stock Liability for Conversion	
8	207 Premium on Capital Stock	
9	209 Reduction in Par or Stated Value of Capital Stock	
10	210 Gain on Resale or Cancellation of Reacquired Capital Stock	
11	211 Other Paid-In Capital	
12	212 Discount on Capital Stock	
13	213 Capital Stock Expense	
14	214 Appropriated Retained Earnings (Schedule 204)	
15	215 Unappropriated Retained Earnings (Schedule 204)	
16	216 Reacquired Capital Stock	
17	218 Proprietary Capital (for proprietorships & partnerships only)	-271469
18	TOTAL EQUITY CAPITAL	-271469
19	LONG-TERM DEBT	
20	221 Bonds (Schedule 205)	
21	222 Reacquired Bonds (Schedule 205)	
22	223 Advances from Associated Companies	
23	224 Other Long-Term Debt (Schedule 205)	
24	TOTAL LONG-TERM DEBT	
25	CURRENT AND ACCRUED LIABILITIES	
26	231 Accounts Payable	2234
27	232 Notes Payable	
28	233 Accounts Payable to Associated Companies	37872
29	234 Notes Payable to Associated Companies	45906
30	235 Customer Deposits-Billing	572
31	236.11 Accrued Taxes, Utility Operating Income, Taxes Other Than Income	-66885
32	236.12 Accrued Taxes, Utility Operating Income, Income Taxes	
33	236.2 Accrued Taxes, Other Income and Deductions	
34	237.1 Accrued Interest on Long-Term Debt	
35	237.2 Accrued Interest on Other Liabilities	
36	238 Accrued Dividends	
37	239 Matured Long-Term Debt	
38	240 Matured Interest	
39	241 Miscellaneous Current and Accrued Liabilities	453825
40	TOTAL CURRENT AND ACCRUED LIABILITIES	473524

(Company Name)

Schedule 200. BALANCE SHEET (Continued)
EQUITY CAPITAL AND LIABILITIES

Line No.	Account Number and Title (a)	Current Year-End Balance (b)
1	DEFERRED CREDITS	
2	251 Unamortized Premium on Debt	
3	252 Advances for Construction	
4	253.1 Other Deferred Credits, Regulatory Liabilities	
5	253.2 Other Deferred Credits, Other Deferred Liabilities	
6	255.1 Accumulated Deferred Investment Tax Credits, Utility Operations	
7	255.2 Accumulated Deferred Investment Tax Credits, Non-Utility Operations	
8	TOTAL DEFERRED CREDITS	
9	OPERATING RESERVES	
10	261 Property Insurance Reserve	
11	262 Injuries and Damages Reserve	
12	263 Pensions and Benefits Reserve	
13	265 Miscellaneous Operating Reserve	
14	TOTAL OPERATING RESERVES	
15	CONTRIBUTIONS IN AID OF CONSTRUCTION (CIAC)	
16	271 Contributions in Aid of Construction (Schedule 206)	3935857
17	272 Accumulated Amortization of CIAC (Schedule 207)	1936844
18	TOTAL NET CIAC	1999013
19	ACCUMULATED DEFERRED INCOME TAXES	
20	281 Accelerated Amortization	
21	282 Liberalized Depreciation	22855
22	283 Other	
23	TOTAL ACCUMULATED DEFERRED INCOME TAXES	22855
24	TOTAL EQUITY CAPITAL AND LIABILITIES	2223923

(Company Name)

Schedule 201. UTILITY PLANT-IN-SERVICE
Account No. 101

All amounts included in accounts for utility plant acquired as an operating unit or system shall be stated at a cost incurred by the person who first devoted the property to utility service.

Line No.	Account Number and Title (a)	Previous Year-End Balance (b)	Additions (c)	Retirements (d)	Adjustments +/- (e)	Current Year-End Balance (f)
1	.1 INTANGIBLE PLANT					
2	351.1 Organization					
3	352.1 Franchises					
4	389.1 Other Plant and Miscellaneous Equipment					
5	Total Intangible Plant					
6	.2 COLLECTION PLANT					
7	353.2 Land and Land Rights	52500				52500
8	354.2 Structures and Improvements					
9	355.2 Power Generation Equipment	20000				20000
10	360.2 Collection Sewers - Force	148878	24000			172878
11	361.2 Collection Sewers - Gravity	578374	137000			715374
12	362.2 Special Collecting Structures	196319	126300			322619
13	363.2 Services to Customers					
14	364.2 Flow Measuring Devices	4000				4000
15	365.2 Flow Measuring Installations					
16	389.2 Other Plant and Miscellaneous Equipment	38900	48000			86900
17	Total Collection Plant	1038971	335300			1374271
18	.3 SYSTEM PUMPING PLANT					
19	353.3 Land and Land Rights					
20	354.3 Structures and Improvements					
21	355.3 Power Generation Equipment					
22	370.3 Receiving Wells					
23	371.3 Pumping Equipment	119450	41441			160891
24	389.3 Other Plant and Miscellaneous Equipment	85382				85382
25	Total System Pumping Plant	204832	41441			246273
26	.4 TREATMENT AND DISPOSAL PLANT					
27	353.4 Land and Land Rights	301774				301774
28	354.4 Structures and Improvements	281844				281844
29	355.4 Power Generation Equipment					
30	380.4 Treatment and Disposal Equipment	1862229	6154	5696		1862687
31	381.4 Plant Sewers					
32	382.4 Outfall Sewer Lines	66399				66399
33	389.4 Other Plant and Miscellaneous Equipment					
34	Total Treatment and Disposal Plant	2512246	6154	5696		2512704
35	.5 RECLAIMED WATER TREATMENT PLANT					
36	353.5 Land and Land Rights					
37	354.5 Structures and Improvements					
38	355.5 Power Generation Equipment					
39	371.5 Pumping Equipment					
40	374.5 Reuse Distribution Reservoirs					
41	380.5 Treatment and Disposal Equipment					
42	381.5 Plant Sewers					
43	389.5 Other Plant and Miscellaneous Equipment					
44	Total Reclaimed Water Treatment Plant					

Schedule 201. UTILITY PLANT-IN-SERVICE (Continued)
Account No. 101

All amounts included in accounts for utility plant acquired as an operating unit or system shall be stated at a cost incurred by the person who first devoted the property to utility service.

Line No.	Account Number and Title (a)	Previous Year-End Balance (b)	Additions (c)	Retirements (d)	Adjustments +/- (e)	Current Year-End Balance (f)
1	.6 RECLAIMED WATER DISTRIBUTION PLANT					
2	352.6 Franchises					
3	353.6 Land and Land Rights					
4	354.6 Structures and Improvements					
5	355.6 Power Generation Equipment					
6	366.6 Reuse Services					
7	367.6 Reuse Meter and Meter Installations					
8	371.6 Pumping Equipment					
9	375.6 Reuse Transmission and Distribution System					
10	389.6 Other Plant and Miscellaneous Equipment					
11	Total Reclaimed Water Distribution Plant					
12	.7 GENERAL PLANT					
13	353.7 Land and Land Rights					
14	354.7 Structures and Improvements					
15	390.7 Office Furniture and Equipment					
16	391.7 Transportation Equipment					
17	392.7 Stores Equipment					
18	393.7 Tools, Shop and Garage Equipment					
19	394.7 Laboratory Equipment					
20	395.7 Power Operated Equipment					
21	396.7 Communication Equipment					
22	397.7 Miscellaneous Equipment	5115				5115
23	398.7 Other Tangible Plant					
24	Total General Plant	5115				5115
25	101 TOTAL UTILITY PLANT-IN-SERVICE	3761164	382895	5696		4138363

JACABB Utilities, LLC

FOR THE YEAR ENDED 2020

(Company Name)

Schedule 202. ACCUMULATED DEPRECIATION OF UTILITY PLANT-IN-SERVICE**Account No. 108.1**

Report below an analysis of the changes in accumulated depreciation during the year for each plant category:

Line No.	Account Number & Depreciable Property Item (a)	Previous Year-End Balance (b)	Credits		Debits		Current Year-End Balance (g)
			Depreciation Expense (c)	Salvage and Other Credits (d)	Plant Retired (e)	Cost of Removal and Other Debits (f)	
1	354 Structure and Improvements	124250	10781				135031
2	355 Power Generation Equipment	12299	1176				13475
3	360 Collection Sewers - Force	66014	5088				71102
4	361 Collection Sewers - Gravity	148967	14839				163806
5	362 Special Collecting Structures	22700	6598				29298
6	363 Services to Customers						
7	364 Flow Measuring Devices	4000					4000
8	365 Flow Measuring Installations						
9	366 Reuse Services						
10	367 Reuse Meters and Meter Installations						
11	370 Receiving Wells	45192	4778				49970
12	371 Pumping Equipment	32738	4854				37592
13	374 Reuse Distribution Reservoirs						
14	375 Reuse Transmission and Distribution System						
15	380 Treatment and Disposal Equipment	1291291	121858			5696	1407453
16	381 Plant Sewers						
17	382 Outfall Sewer Lines	19456	2459				21915
18	389 Other Plant and Misc. Equipment	26840	2926				29766
19	390 Office Furniture and Equipment						
20	391 Transportation Equipment						
21	392 Stores Equipment						
22	393 Tools, Shop, and Garage Equipment						
23	394 Laboratory Equipment						
24	395 Power Operated Equipment						
25	396 Communication Equipment	1396	341				1737
26	397 Miscellaneous Equipment						
27	398 Other Tangible Plant						
28	TOTAL ACCUMULATED DEPRECIATION OF UTILITY PLANT-IN-SERVICE	1795143	175698			5696	1965145

Line No.	Description (a)	Amount (b)
1	Net Plant Book Value	
2	Less: Net Contributions	
3	Total Net Utility Plant Acquired	
4	Less: Purchase Price	
5	Total Utility Plant Acquisition Adjustment (Account No. 114)	
6	Less: Accumulated Amortization of Utility Plant Acquisition (Account No. 115)	
7	TOTAL NET UTILITY PLANT ACQUISITION ADJUSTMENT	

Line No.	Account Number and Title (a)	Amount (b)
8	APPROPRIATED RETAINED EARNINGS	
9	Beginning of Year Balance	
10	436 Appropriations of Retained Earnings	
11	437 Dividends Declared - Preferred Stock	
12	438 Dividends Declared - Common Stock	
13	214 TOTAL APPROPRIATED RETAINED EARNINGS	
14	UNAPPROPRIATED RETAINED EARNINGS	
15	Beginning of Year Balance	
16	435 Balance Transferred from Income (Schedule 300)	
17	439 Adjustments to Retained Earnings	
18	215 TOTAL UNAPPROPRIATED RETAINED EARNINGS	
19	TOTAL RETAINED EARNINGS	

Notes:

JACABB Utilities, LLC
(Company Name)

FOR THE YEAR ENDED 2020

Schedule 205. LONG-TERM DEBT - Account Nos. 221, 222, and 224
(Excluding Advances from Associated Companies)

Give below the particulars indicated of the long-term debt at end of year represented by unmatured obligations issued or assumed by the Company and group entries according to accounts and show the total for each account.

Line No.	Class and Series of Obligations (a)	Date of Issue (b)	Date of Maturity (c)	Principal Amount Authorized (d)	Outstanding Per Balance Sheet (e)	Interest For Year	
						% Rate (f)	Amount (g)
1							
2							
3							
4							
5							
6							
7							
8							
9							
10							
11							
12							
13							
14							
15							
16							
17							
18							
19							
20							
21							
22							
23							
24							
25							
26	TOTAL LONG-TERM DEBT						

Schedule 206. CONTRIBUTIONS IN AID OF CONSTRUCTION (CIAC)
Account No. 271

Line No.	Description (a)	Amount (b)
1	Beginning of Year Balance	3447875
2	Credits Added During the Year:	
3	Contributions Received from Capacity, Main Extensions, and Customer Connection Charges	
4	Contributions Received from Developer or Contract Agreements in cash or property	487982
5	Total Credits	
6	Less: Debits Charged During the Year	
7	TOTAL CONTRIBUTIONS IN AID OF CONSTRUCTION	3935857

Schedule 207. ACCUMULATED AMORTIZATION OF CIAC
Account No. 272

Line No.	Description (a)	Amount (b)
8	Beginning of Year Balance	1659713
9	Debits Charged During the Year: Accruals Charged to Account 272	157507
10	Other Debits Charged During the Year (specify):	
11	**Developer paid income taxes on CIAC (gross up of CIAC for tax effect)	119624
12		
13		
14	Total Debits	
15	Credits Added During the Year (specify):	
16		
17		
18		
19	Total Credits	
20	TOTAL ACCUMULATED AMORTIZATION OF CIAC	1936844
21	TOTAL NET CONTRIBUTIONS IN AID OF CONSTRUCTION	1999013

**Schedule 300. INCOME STATEMENT
REVENUES AND EXPENSES**

Line No.	Account Number and Title (a)	Current Year-End Balance (b)
1	UTILITY OPERATING INCOME	
2	400 Total Utility Operating Revenues (Schedule 301)	516947
3	UTILITY OPERATING EXPENSES	
4	401 Operating Expenses (Schedule 302)	458620
5	403 Depreciation Expenses (Schedule 303)	18191
6	406 Amortization of Utility Plant Acquisition Adjustments	
7	407.1 Amortization of Limited Term Plant	
8	407.2 Amortization of Property Losses	
9	407.3 Amortization of Other Utility Plant	
10	407.4 Amortization of Regulatory Assets	
11	407.5 Amortization of Regulatory Liabilities	
12	408.10 Utility Regulatory Assessment Fees	2814
13	408.11 Property Taxes	10931
14	408.12 Payroll Taxes	
15	408.13 Other Taxes and Licenses	3430
16	409.10 Federal Income Taxes, Utility Operating Income	-11542
17	409.11 State Income Taxes, Utility Operating Income	-2590
18	409.12 Local Income Taxes, Utility Operating Income	
19	410.10 Deferred Federal Income Taxes	4045
20	410.11 Deferred State Income Taxes	1014
21	410.12 Deferred Local Income Taxes	
22	411.10 Provision for Deferred Income Taxes - Credit, Utility Operating Income	
23	412.10 Investment Tax Credits Deferred to Future Periods, Utility Operations	
24	412.11 Investment Tax Credits, Restored to Operating Income, Utility Operations	
25	Total Utility Operating Expenses	484913
26	TOTAL NET UTILITY OPERATING INCOME (LOSS)	32034
27	OTHER OPERATING INCOME (LOSS)	
28	413 Income from Utility Plant Leased to Others	
29	414 Gains (Losses) from Disposition of Utility Property	
30	Total Other Operating Income (Loss)	
31	OTHER INCOME AND DEDUCTIONS	
32	415 Revenues from Merchandising, Jobbing and Contract Work	
33	416 Costs and Expenses of Merchandising, Jobbing and Contract Work	
34	419 Interest and Dividend Income	
35	420 Allowance for Funds Used During Construction (AFUDC)	
36	421 Non-Utility Income	
37	426 Miscellaneous Non-Utility Expenses	
38	TOTAL OTHER INCOME AND DEDUCTIONS	

Schedule 300. INCOME STATEMENT (Continued)
REVENUES AND EXPENSES

Line No.	Account Number and Title (a)	Current Year-End Balance (b)
1	TAXES APPLICABLE TO OTHER INCOME AND DEDUCTIONS	
2	408.20 Taxes Other Than Income, Other Income and Deductions	
3	409.20 Income Taxes, Other Income and Deductions	
4	410.20 Provision for Deferred Income Taxes, Other Income and Deductions	
5	411.20 Provisions for Deferred Income Taxes, Credit, Other Income and Deductions	
6	412.20 Investment Tax Credits, Net, Non-Utility Operations	
7	412.30 Investment Tax Credits Restored to Non-Operating Income, Utility Operations	
8	TOTAL TAXES APPLICABLE TO OTHER INCOME AND DEDUC.	
9	INTEREST EXPENSE	
10	427.1 Interest on Debt to Associated Companies	3690
11	427.2 Interest on Short-Term Debt	
12	427.3 Interest on Long-Term Debt	
13	427.4 Interest on Customer Deposits	
14	427.5 Interest - Other	
15	428 Amortization of Debt Discount and Expense	
16	429 Amortization of Premium on Debt	
17	TOTAL INTEREST EXPENSE	3690
18	EXTRAORDINARY ITEMS	
19	433 Extraordinary Income	
20	434 Extraordinary Deductions	
21	409.30 Income Taxes, Extraordinary Items	
22	TOTAL EXTRAORDINARY ITEMS	
23	NET INCOME (LOSS)	28344

JACABB Utilities, LLC
(Company Name)

FOR THE YEAR ENDED 2020

SCHEDULE 301. OPERATING REVENUES
Account No. 400

Line No.	Account Number and Title (a)	Current Year-End Balance (b)
1	WASTEWATER SALES REVENUE	
2	521 Flat Rate Revenues - General Customers	
3	521.1 Residential	371736
4	521.2 Commercial	130036
5	521.3 Industrial	
6	521.4 Public Authorities	
7	521.5 Multiple Family Dwelling Revenues	
8	521.6 Other Revenues (Availability)	15175
9	Total Flat Rate (Unmetered) Revenues	516947
10	522 Measured Revenues - General Customers	
11	522.1 Residential	
12	522.2 Commercial	
13	522.3 Industrial	
14	522.4 Public Authorities	
15	522.5 Multiple Family Dwellings Revenues	
16	Total Measured Revenues	
17	523 Revenues from Public Authorities	
18	524 Revenues from Other Systems	
19	525 Interdepartmental Revenues	
20	TOTAL WASTEWATER SALES REVENUE	516947
21	OTHER WASTEWATER REVENUES	
22	530 Guaranteed Revenues	
23	531 Sale of Biosolids	
24	532 Forfeited Discounts	
25	534 Rents from Wastewater Property	
26	535 Interdepartmental Rents	
27	536 Other Wastewater Revenues	
28	TOTAL OTHER WASTEWATER REVENUES	
29	RECLAIMED WATER SALES	
30	540 Flat Rate Reuse Revenues	
31	540.1 Residential Reuse Revenues	
32	540.2 Commercial Reuse Revenues	
33	540.3 Industrial Reuse Revenues	
34	540.4 Reuse Revenues from Public Authorities	
35	540.5 Other Revenues	
36	541 Measured Reuse Revenue	
37	541.1 Residential Reuse Revenues	
38	541.2 Commercial Reuse Revenues	
39	541.3 Industrial Reuse Revenues	
40	541.4 Reuse Revenues from Public Authorities	
41	544 Reuse Revenues from Other Systems	
42	TOTAL RECLAIMED WATER SALES	
43	400 TOTAL OPERATING REVENUES	516947

JACABB Utilities, LLC

FOR THE YEAR ENDED 2020

(Company Name)

**Schedule 302. OPERATING EXPENSES
OPERATION AND MAINTENANCE**

Account No. 401

Line No.	Account Number and Title (a)	Current Year- End Balance (b)
1	COLLECTION EXPENSES	
2	701 Salaries and Wages - Employees	
3	703 Salaries and Wages-Officers, Directors and Majority Stockholders	
4	704 Employee Pensions and Benefits	
5	715 Purchased Power	
6	716 Fuel for Power Production	
7	718 Chemicals	
8	720 Materials and Supplies	180
9	731 Contractual Services - Engineering	
10	732 Contractual Services - Accounting	
11	733 Contractual Services - Legal	
12	734 Contractual Services - Management Fees	
13	735 Contractual Services - Testing	
14	736 Contractual Services - Other	35316
15	741 Rental of Building/Real Property	
16	742 Rental of Equipment	
17	750 Transportation Expenses	
18	756 Insurance - Vehicle	
19	757 Insurance - General Liability	
20	758 Insurance - Workman's Compensation	
21	759 Insurance - Other	
22	767 Regulatory Commission Expense - Other	
23	775 Miscellaneous Expenses	
24	TOTAL COLLECTION EXPENSES	35496

25	PUMPING EXPENSES	
26	701 Salaries and Wages - Employees	
27	703 Salaries and Wages-Officers, Directors and Majority Stockholders	
28	704 Employee Pensions and Benefits	
29	715 Purchased Power	11868
30	716 Fuel for Power Production	
31	718 Chemicals	
32	720 Materials and Supplies	478
33	731 Contractual Services - Engineering	
34	732 Contractual Services - Accounting	699
35	733 Contractual Services - Legal	
36	734 Contractual Services - Management Fees	3516
37	735 Contractual Services - Testing	
38	736 Contractual Services - Other	26114
39	741 Rental of Building/Real Property	
40	742 Rental of Equipment	
41	750 Transportation Expenses	
42	756 Insurance - Vehicle	
43	757 Insurance - General Liability	227
44	758 Insurance - Workman's Compensation	
45	759 Insurance - Other	
46	767 Regulatory Commission Expense - Other	
47	775 Miscellaneous Expenses	394
48	TOTAL PUMPING EXPENSES	43296

Schedule 302. OPERATING EXPENSES (Continued)
OPERATION AND MAINTENANCE
Account No. 401

Line No.	Account Number and Title (a)	Current Year-End Balance (b)
1	TREATMENT AND DISPOSAL EXPENSES	
2	701 Salaries and Wages - Employees	
3	703 Salaries and Wages-Officers, Directors and Majority Stockholders	
4	704 Employee Pensions and Benefits	
5	710 Purchased Wastewater Treatment	18675
6	711 Sludge Removal Expense	15211
7	715 Purchased Power	56374
8	716 Fuel for Power Production	
9	718 Chemicals	38128
10	720 Materials and Supplies	6590
11	731 Contractual Services - Engineering	6948
12	732 Contractual Services - Accounting	5134
13	733 Contractual Services - Legal	
14	734 Contractual Services - Management Fees	164880
15	735 Contractual Services - Testing	19336
16	736 Contractual Services - Other	33899
17	741 Rental of Building/Real Property	
18	742 Rental of Equipment	
19	750 Transportation Expenses	
20	756 Insurance - Vehicle	
21	757 Insurance - General Liability	3522
22	758 Insurance - Workman's Compensation	
23	759 Insurance - Other	
24	767 Regulatory Commission Expense - Other	
25	775 Miscellaneous Expenses	11131
26	TOTAL TREATMENT AND DISPOSAL EXPENSES	379828

JACABB Utilities, LLC

FOR THE YEAR ENDED 2020

(Company Name)

Schedule 302. OPERATING EXPENSES (Continued)**OPERATION AND MAINTENANCE****Account No. 401**

Line No.	Account Number and Title (a)	Current Year-End Balance (b)
1	RECLAIMED WATER TREATMENT EXPENSES	
2	701 Salaries and Wages - Employees	
3	703 Salaries and Wages-Officers, Directors and Majority Stockholders	
4	704 Employee Pension and Benefits	
5	715 Purchased Power	
6	716 Fuel for Power Production	
7	718 Chemicals	
8	720 Materials and Supplies	
9	731 Contractual Services - Engineering	
10	732 Contractual Services - Accounting	
11	733 Contractual Services - Legal	
12	734 Contractual Services - Management Fees	
13	735 Contractual Services - Testing	
14	736 Contractual Services - Other	
15	741 Rental of Building/Real Property	
16	742 Rental of Equipment	
17	750 Transportation Expenses	
18	756 Insurance - Vehicle	
19	757 Insurance - General Liability	
20	758 Insurance - Workman's Compensation	
21	759 Insurance - Other	
22	767 Regulatory Commission Expenses- Other	
23	775 Miscellaneous Expenses	
24	TOTAL RECLAIMED WATER TREATMENT EXP.	0
25	TOTAL OPERATION AND MAINTENANCE EXPENSES	458620

FOR THE YEAR ENDED 2020

JACABD Utilities, LLC
(Company Name)**Schedule 302. OPERATING EXPENSES (Continued)**
CUSTOMER AND ADMINISTRATIVE AND GENERAL**Account No. 401**

Line No.	Account Number and Title (a)	Current Year-End Balance (b)
1	CUSTOMER ACCOUNTS EXPENSES	
2	701 Salaries and Wages - Employees	
3	703 Salaries and Wages-Officers, Directors and Majority Stockholders	
4	704 Employee Pensions and Benefits	
5	715 Purchased Power	
6	716 Fuel for Power Production	
7	720 Materials and Supplies	
8	731 Contractual Services - Engineering	
9	732 Contractual Services - Accounting	
10	733 Contractual Services - Legal	
11	734 Contractual Services - Management Fees	
12	735 Contractual Services - Testing	
13	736 Contractual Services - Other	
14	741 Rental of Building/Real Property	
15	742 Rental of Equipment	
16	750 Transportation Expenses	
17	756 Insurance - Vehicle	
18	757 Insurance - General Liability	
19	758 Insurance - Workman's Compensation	
20	759 Insurance - Other	
21	767 Regulatory Commission Expense - Other	
22	770 Bad Debt Expense	
23	775 Miscellaneous Expenses	
24	TOTAL CUSTOMER ACCOUNTS EXPENSES	0
25	ADMINISTRATIVE AND GENERAL EXPENSES	
26	701 Salaries and Wages - Employees	
27	703 Salaries and Wages-Officers, Directors and Majority Stockholders	
28	704 Employee Pension and Benefits	
29	715 Purchased Power	
30	716 Fuel for Power Production	
31	720 Materials and Supplies	
32	731 Contractual Services - Engineering	
33	732 Contractual Services - Accounting	
34	733 Contractual Services - Legal	
35	734 Contractual Services - Management Fees	
36	735 Contractual Services - Testing	
37	736 Contractual Services - Other	
38	741 Rental of Building/Real Property	
39	742 Rental of Equipment	
40	750 Transportation Expenses	
41	756 Insurance - Vehicle	
42	757 Insurance - General Liability	
43	758 Insurance - Workman's Compensation	
44	759 Insurance - Other	
45	760 Advertising Expense	
46	766 Regulatory Commission Expenses-Amortization of Rate Case Exp.	
47	767 Regulatory Commission Expenses-Other	
48	775 Miscellaneous Expenses	
49	TOTAL ADMINISTRATIVE AND GENERAL EXP.	0
50	401 TOTAL OPERATING EXPENSES	458620

(Company Name)

**Schedule 303. BASIS FOR DEPRECIATION CHARGES BY
PRIMARY ACCOUNTS
Account No. 403**

Line No.	Description of Property (a)	Original Cost (b)	Approved Depreciation Rates * (c)	Annual Depreciation (d)
1	354 Structure and Improvements	6587		342
2	355 Power Generation Equipment			
3	360 Collection Sewers - Force	43669		1617
4	361 Collection Sewers - Gravity			
5	362 Special Collecting Structures	105319		2846
6	363 Services to Customers			
7	364 Flow Measuring Devices			
8	365 Flow Measuring Installations			
9	366 Reuse Services			
10	367 Reuse Meters and Meter Installations			
11	370 Receiving Wells			
12	371 Pumping Equipment	71321		4146
13	374 Reuse Distribution Reservoirs			
14	375 Reuse Transmission and Distribution System			
15	380 Treatment and Disposal Equipment	103023		8986
16	381 Plant Sewers			
17	382 Outfall Sewer Lines			
18	389 Other Plant and Misc. Equipment			
19	390 Office Furniture and Equipment			
20	391 Transportation Equipment			
21	392 Stores Equipment			
22	393 Tools, Shop, and Garage Equipment			
23	394 Laboratory Equipment			
24	395 Power Operated Equipment			
25	396 Communication Equipment	3816		254
26	397 Miscellaneous Equipment			
27	398 Other Tangible Plant			
28	TOTALS	333735		18191

* Use Straight-line depreciation rates as approved by the Commission.
Do not use Tax Depreciation Rates.